

## IDAHO INCENTIVE INVESTMENT TAX CREDIT

2002

Month	Day	Year	Month	Day	Year
For calendar year 2002, or fiscal year beginning		02	ending		
Name(s) as shown on return				Social Security Number or EIN	

## CREDIT AVAILABLE SUBJECT TO LIMITATION

1. Credit carryover from 2001 (2001 Form 69, line 44). .....	1	
2. Pass-through share of credit from a partnership, S corporation, estate or trust that received credit by transfer in 2002 .....	2	
3. Credit received through unitary sharing in 2002. Attach a schedule. ....	3	
4. Credit received by transfer in 2002. Attach Form 70. ....	4	
5. Credit recaptured in 2002. Attach Form 69R. ....	5	
6. Credit distributed to partners, shareholders or beneficiaries .....	6	
7. Credit shared with unitary affiliates .....	7	
8. Credit transferred to another taxpayer in 2002. Attach Form 70. ....	8	
9. Total credit available subject to limitations. Add lines 1 through 4 and subtract lines 5 through 8.	9	

## CREDIT LIMITATIONS

10. Enter the Idaho income tax from your tax return. ....	10	
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**CREDITS CLAIMED ON CURRENT YEAR TAX RETURN** If you are claiming the credit for qualifying new employees, complete lines 11 through 15 and skip lines 16 through 19. If you are NOT claiming the credit for qualifying new employees, skip lines 11 through 15 and complete lines 16 through 19.

**Complete this section if you are claiming the credit for qualifying new employees.**

11. Limitation of tax. Multiply line 10 by 45%. ....	11	
12. a. Credit for contributions to Idaho educational entities .....	12a	
b. Investment tax credit .....	12b	
c. Credit for contributions to Idaho youth and rehabilitation facilities .....	12c	
d. Credit for production equipment using post-consumer waste .....	12d	
e. Natural resources conservation credit .....	12e	
f. Promoter-sponsored event credit .....	12f	
g. Credit for qualifying new employees .....	12g	
h. Credit for Idaho research activities .....	12h	
i. Broadband equipment investment credit .....	12i	
j. Add lines 12a through 12i. ....	12j	
13. Tax available after allowance of other credits. Subtract line 12j from line 11. ....	13	
14. Credit allowable subject to limitation of tax. Enter the smaller of: a. the amount from line 9 or b. \$500,000 .....	14	
15. Total credit allowed on current year tax return. Enter the smaller of line 13 or 14.	15	

**Complete this section if you are NOT claiming the credit for qualifying new employees.**

16. a. Credit for tax paid to other states .....	16a		
b. Credit for contributions to Idaho educational entities .....	16b		
c. Investment tax credit .....	16c		
d. Credit for contributions to Idaho youth and rehabilitation facilities .....	16d		
e. Credit for production equipment using post-consumer waste .....	16e		
f. Natural resources conservation credit .....	16 f		
g. Promoter-sponsored event credit .....	16g		
h. Credit for Idaho research activities .....	16h		
i. Broadband equipment investment credit .....	16 i		
j. Add lines 16a through 16i. ....	16j		
17. Net income tax after allowance of other credits. Subtract line 16j from line 10. ....	17		
18. Credit allowable subject to limitation of tax. Enter the smaller of:			
a. the amount from line 9 or			
b. \$500,000 .....	18		
19. Total credit allowed on current year tax return. Enter the smaller of line 17 or line 18.	19		

**CREDIT CARRYOVER**

20. Total credit available subject to limitations. Enter the amount from line 9. ....	20	
21. Total credit allowed on current year tax return. Enter the amount from line 15 or line 19. ....	21	
22. Credit carryover to future years. Subtract line 21 from line 20.	22	